S.B. Civil Sales Tax Revision No.74/2005

M/s. Deepak Enterprises, Sri Ganganagar

vs.

Commercial Taxes Officer, Anti Evasion, Sri Ganganagar

Date : 5.7.2006

HON'BLE MR. PRAKASH TATIA, J.

Mr. Dinesh Mehta, for the petitioner.

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Heard learned counsel for the petitioner.

This revision petition is against the order of the Rajasthan Tax Board dated 30.5.2003 by which the Tax Board decided three appeals of the petitioner. The present appeal is against the order passed in Appeal No.837/2000. Other two revision petitions have been dismissed by this Court. According to learned counsel for the petitioner, in this matter, the controversy is different.

According to learned counsel for the petitioner, the petitioner submitted 'F' form because of the reason that the petitioner sent its goods to the dealer in an outside State and, therefore, the petitioner was required to submit declaration in Form 'F' which he submitted. The petitioner disclosed the sale of his goods and also submitted sufficient proof to show that the goods were received by the dealer at Goa. If the dealer at Goa did not gave correct figures of sale to the authorities at Goa, then the

authorities at Goa could take or could have taken proceedings against the said dealer. Once Form 'F' has been submitted by the petitioner, he discharged his duties of disclosing the total sales and the dealer at Goa received the goods and he was supposed to collect the tax amount and deposit it with the department, therefore, there cannot be any liability of the petitioner.

I have considered the submissions of learned counsel for the petitioner.

It appears from the facts mentioned in the order of the Tax Board that the Tax Board considered the specific case of the petitioner raised in appeal no.837/2000 and held that one of the Form 'F' submitted by the petitioner was of the firm M/s. Setia Trading Company, Ferozpur which had no.033345 but in fact, the said form was issued to M/s. Ganesh Enterprises, Jalalabad. In view of the above facts, if the finding of the authorities with respect to the genuineness of Form 'F' itself is against the petitioner, I do not find any reason to interfere in the order while exercising revisional jurisdiction.

Accordingly, this sales tax revision, having no force, is hereby dismissed.

(PRAKASH TATIA), J.

S.Phophaliya